



WILLIAMS, ADLEY & COMPANY, LLP
Certified Public Accountants
Management Consultants

ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
REPORT ON AUDIT OF OES GRANT NO. VW07260010
VICTIM/WITNESS ASSISTANCE PROGRAM
JUNE 30, 2008
(With Independent Auditors' Report Thereon)

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
JUNE 30, 2008**

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**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
REPORT ON AUDIT OF OES GRANT NO. VW07260010
VICTIM/WITNESS ASSISTANCE PROGRAM
JUNE 30, 2008**

SUMMARY

We have performed an audit of grant number VW07260010 awarded to the ACDA by the State of California, Office of Emergency Services (OES) for the year ended June 30, 2008, for the Victim/Witness Assistance Program. The details of this grant are as follows:

<u>Grant Period</u>	<u>Grant Award</u>	<u>Expenditures Claimed</u>
7/1/07-6/30/08	\$851,889	\$851,889

The Victim/Witness Assistance Program has the following objectives:

- (1) To initiate direct services to victims of felony personal crimes of violence including sexual assault, homicide, child abuse, aggravated assault, domestic violence, and robbery involving injury in which charges have been filed; and
- (2) To provide services to those victims of felony crimes involving personal violence in which the suspect is unknown or charges are not filed, by offering services through letters and when requested by a victim.

The Status of Cash, the Statement of Approved Budget and Cumulative Expenditures, and the Statement of Costs Claimed and Accepted are referred to as the program statements of the ACDA. These statements are prepared from the grant budget approved by OES, the Report of Expenditures and Request for Funds (Form 201) submitted to OES, and the financial records.

The ACDA uses the modified accrual basis of accounting in preparing these program statements. In accordance with OES requirements, payment requests indicated in Form 201 are accounted for in the ACDA's financial records on a cash basis. On the other hand, expenses related to the grant are recognized in the period they are incurred, which is in accordance with the accrual basis of accounting.

Our audit of these program statements covered the grant from the grant award date through the final Form 201 submitted to OES for the year ended June 30, 2008. The objectives of our audit were to determine the following:

1. The fairness of presentation of the ACDA's program statements;
2. The effectiveness of the ACDA's internal accounting and administrative control systems to provide reasonable assurance that it is managing the program in compliance with applicable laws and regulations provided in the OES Recipient Handbook; and

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VICTIM/WITNESS ASSISTANCE PROGRAM
JUNE 30, 2008**

3. The ACDA's compliance with laws, regulations, and the OES Recipient Handbook, that may have a material effect on its program statements.

An entrance conference was held in October 2008 to inform the ACDA's personnel as to the scope of the audit.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the ACDA or which require an allowability interpretation by OES. Costs recommended for disallowance are costs for which we have documentary evidence beyond reasonable doubt that the ACDA is in violation of legislative or regulatory requirements, or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested.

Our audit disclosed no questioned costs or costs recommended for disallowance. One instance of noncompliance is included in the schedule of findings and responses as finding 08-01.



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INDEPENDENT AUDITORS' REPORT

District Attorney's Office
Alameda County
Oakland, CA 94612

We have audited the accompanying Status of Cash as of June 30, 2008, and the related Statement of Approved Budget and Cumulative Expenditures and Statement of Costs Claimed and Accepted of the Alameda County District Attorney's Office (ACDA) for grant number VW07260010 awarded by the State of California, Office of Emergency Services for the Victim/Witness Assistance Program for the year then ended. These program statements are the responsibility of management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, certain provisions of the OES Recipient Handbook, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the program statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ACDA's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the program statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall program statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, these program statements were prepared in accordance with the OES Recipient Handbook provisions that require the use of the modified accrual basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.



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In our opinion, the program statements referred to above, present fairly, in all material respects, the status of cash, the approved budget and cumulative expenditures, and the costs claimed and accepted for the ACDA's grant number VW07260010 for the Victim/Witness Assistance Program, as of and for the year ended June 30, 2008, in accordance with the accounting practices prescribed by the OES under a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2008, on our consideration of the ACDA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended for the information and use of the State of California, Office of Emergency Services, and the ACDA's management and is not intended to be and should not be used by anyone other than these specified parties.

Williams, Adley & Company, LLP
December 19, 2008

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
STATUS OF CASH
JUNE 30, 2008**

Grant Cash Received	<u>\$851,889</u>
Grant Expenditures	<u>\$851,889</u>
Cash on Hand at the End of Grant Period	<u>\$ 0</u>

See accompanying notes to program statements.

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
YEAR ENDED JUNE 30, 2008**

	<u>Budget</u>	Expenditures <u>Claimed</u>	<u>Variance</u>
Personnel Services	\$ 851,412	\$ 851,412	\$ 0
Operating Expenses	<u>477</u>	<u>477</u>	<u>0</u>
Totals	\$ <u>851,889</u>	\$ <u>851,889</u>	\$ <u>0</u>

See accompanying notes to program statements.

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
STATEMENT OF COSTS CLAIMED AND ACCEPTED
YEAR ENDED JUNE 30, 2008**

	<u>Per Audit</u>			
	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Questioned</u>	<u>Costs Recommended For Disallowance</u>
Personnel Services	\$ 851,412	\$ 851,412	\$ 0	\$ 0
Operating Expenses	<u>477</u>	<u>477</u>	<u>0</u>	<u>0</u>
Totals	<u>\$ 851,889</u>	<u>\$ 851,889</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes to program statements.

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
NOTES TO PROGRAM STATEMENTS
JUNE 30, 2008**

NOTE 1: DESCRIPTION OF REPORTING ENTITY

These program statements represent the status of cash and results of grant no. VW07260010 from the Office of Emergency Services (OES) for the year ended June 30, 2008 for the Victim/Witness Assistance Program.

The accompanying program statements present only the activities of the Victim/Witness Assistance Program and are not intended to present the financial position and results of operations of the ACDA in conformity with accounting principles generally accepted in the United States of America.

NOTE 2: BASIS OF ACCOUNTING

The ACDA uses the modified accrual basis in accounting for the results and activities of this grant in accordance with OES requirements. Requests for payment under Form 201 (Report of Expenditures and Request for Funds), submitted to OES are recorded in the accounting records on a cash basis. Expenses are recognized when the liability is incurred.

NOTE 3: GRANT CASH RECEIVED

Amount received during 7/1/07-6/30/08	\$ 596,043
Amount received after 6/30/08	<u>255,846</u>
	<u>\$ 851,889</u>



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

District Attorney's Office
Alameda County
Oakland, CA 94612

We have audited the Status of Cash, the Statement of Approved Budget and Cumulative Expenditures and the Statement of Costs Claimed and Accepted of the Alameda County District Attorney's Office (ACDA) for grant number VW07260010 awarded by the State of California, Office of Emergency Services, for the Victim/Witness Assistance Program as of and for the year ended June 30, 2008, and have issued our report thereon dated December 19, 2008. Our report contained an explanatory paragraph describing the use of accounting practices prescribed by the OES, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, certain provisions of OES Recipient Handbook, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the ACDA's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the program statements, but not for the purpose of expressing an opinion on the effectiveness of the ACDA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the ACDA's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.



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A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the ACDA's program statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of program statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and responses as finding 08-01.

The ACDA's written response to the finding identified in our audit is included in the accompanying schedule of findings and responses. The response has not been subjected to the auditing procedures applied in the audit of the program statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the State of California, Office of Emergency Services, and ACDA's management and is not intended to be and should not be used by anyone other than these specified parties.

Williams, Adley & Company, LLP
December 19, 2008

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2008**

Finding No. 08-01 – Time Cards/Sheets Not Maintained

Criteria: In accordance with Section 11331 of the 2006 OES Recipient Handbook (the Handbook), time cards/sheets that indicate the actual time worked on each OES project must be maintained. The time cards/sheets must be signed by the employee and contain the signed approval of the supervisor.

Condition: Time certificates maintained by the ACDA are not consistent with Section 11331 of the Handbook.

Cause: The ACDA utilizes time certificates instead of time cards/sheets signed by the employee and approved by the supervisor.

Recommendation: We recommend that the ACDA maintain time cards/sheets in accordance with the Handbook.

Management Response: It is the position of the Alameda County District Attorney's Office that the biweekly departmental Time Certificate provides the functional equivalent of the official time-reporting record and managerial attestation as proscribed by Section 11331 of the OES Recipient Handbook. The Time Certificate format was specifically devised to address the sub-grantee time-reporting requirements of the Office of Emergency Services and its predecessor agency, the Office of Criminal Justice Planning. Previously, it has been recognized as an acceptable alternative to individual employee time sheets; documents which, as a matter of long-standing practice and protocol, the Office of the District Attorney neither requires nor provides.

Nevertheless, in direct response to the prior request and recommendation of the Office of Emergency Services (OES), the District Attorney has developed and initiated, on a prospective basis in the current 2008-09 fiscal year, a formal time study for each and every OES administered grant-funded program including the program cited herein. OES has advised that such a study affords an acceptable alternative to biweekly time-reporting and, subject to their review and acceptance of our findings and report, will bring the department into full compliance with the provisions of Section 11331 of the Recipient Handbook.

**ALAMEDA COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM
OES GRANT NO. VW07260010
STATUS OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2008**

Based on the audit report for the year ended 6/30/07, the prior year finding was No. 07-01.

Finding No. 07-01 – Time Cards/Sheets Not Maintained

Status: The finding exists in the current year.